Quick Reference: Form 770 - Tax Year 2019

Types:
- **Category 3:** Tax Due return received with or without payment
- **Category 4:** Refund returns

Process as Direct-File:
- E-file indicator of **XXXXX** on Form 770 is shown in the bottom right portion of the document below Line 11.

- Split-year Estate or Trust return where the "**Split-Year**" box is checked and two pro forma Form 770 returns are attached: one with the "resident" box checked and a second return with the "non-resident" box checked.

- Return's address doesn't belong in your locality

Key Items to Review:
- Local Tax Due Returns
  - ○ LTD bubble must be filled/"X" entered on LTD line.
  - ○ Payment amount (or ZERO/"0") must be entered on the $_____ line.
- Locality Code – the proper 3-digit FIPS Code must be entered.
- FEIN must be shown.
- Resident/Nonresident indicator – ensure proper box is checked if blank.
- Review for Credit for Tax Paid to Another State on line 24.
  - ○ If claimed and the total credit is equal to or greater than $500, code "**MX**
- Form 760C or 760F – if included code "**CX**
- Farmer, Fisherman, and Merchant Seaman checkbox is checked:
  - ○ Return filed on or before April 15, 2020 - code "**IX**"
  - ○ Return filed after April 15, 2020- code "**UX**"
- Determine if the return is timely or late.

Group Returns in Stacks:
- *Timely* screened Farmer, Fisherman, Merchant Seaman returns
- *Late* screened Farmer, Fisherman, Merchant Seaman returns
- *All other* screened returns to be handled a**s *LOCAL* returns**.
- *Returns to be handled as **DIRECT** filed returns.*

Transmittal to TAX:
- Complete a LAP-Sort 1 or LAP-Sort 2 form for each stack of returns
- Rubberband the returns in each stack together.

Virginia Tax